

Assessor

Bruce Dear, Assessor

MISSION STATEMENT

To complete all statutorily mandated property tax assessments as a means to fund government services. Complete all assessment responsibilities at the least possible cost to the public, in a timely and responsive manner that reflects quality, integrity, and fairness. Strive to be a source of accurate and timely property information for local government and the community.

ASSESSOR FUND 100 / APPROPRIATION 10370

	Actual 2001-02	Actual 2002-03	Requested 2003-04	Recommended 2003-04	Change %	Adopted 2003-04
Expenditures						
Salaries and Employee Benefits	\$ 4,329,638	\$ 5,009,018	\$ 5,936,386	\$ 5,751,678	15%	\$ 5,751,678
Services and Supplies	665,352	691,749	738,741	651,491	-6%	651,491
Capital Assets	-	21,937	-	-	-100%	-
Other Financing Uses	11,000	-	-	-	0%	-
Intra Fund Charges	139,178	34,054	16,507	16,507	-52%	16,507
Gross Budget:	5,145,168	5,756,758	6,691,634	6,419,676	12%	6,419,676
Intra Fund Credits	(232,300)	(50,171)	(114,260)	(114,260)	128%	(114,260)
Net Budget:	\$ 4,912,868	\$ 5,706,587	\$ 6,577,374	\$ 6,305,416	10%	\$ 6,305,416
Revenue						
Intergovernmental Revenue	\$ 628,047	\$ 628,047	\$ 628,047	\$ 628,047	0%	\$ 628,047
Charges for Services	2,057,202	2,009,119	2,082,891	1,783,000	-11%	1,783,000
Miscellaneous Revenue	51,908	56,319	60,900	60,900	8%	60,900
Total Revenue:	\$ 2,737,157	\$ 2,693,485	\$ 2,771,838	\$ 2,471,947	-8%	\$ 2,471,947
Net County Cost:	\$ 2,175,711	\$ 3,013,102	\$ 3,805,536	\$ 3,833,469	27%	\$ 3,833,469
Allocated Positions	84	85	85	85	0%	85

CORE FUNCTION

Assessor Services

Complete annual and supplemental assessment rolls for all property in the County that is subject to local assessment. Perform business-property audits to ensure compliance and equalization of business-property assessments. Provide property information for local government, property owners and the business community.

FY 2002-03 Major Accomplishments

- Complete approximately 41,000 reappraisable events for enrollment on the 2003 assessment roll.
- Oversaw approximately \$3.5 billion of additional property value due to increased level of assessment activity combined with escalating property values. Over \$8 million of new property tax revenue will flow to the County with an additional \$8 million of new revenue flowing to cities and local governing boards.
- Mapped more than 5,500 new property-assessment parcels, as density of property ownership increased significantly for a fourth consecutive year.

Administration & Financial Services

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- Enrolled over 7,000 annual business-property assessments, using enhanced computer programming to simplify the reporting process for all county businesses.
- Completed electronic drawing of all the City of Roseville parcels for the countywide Graphic Information System (GIS) base-map integration.
- Completed countywide GIS base map.
- Addressed over 50,000 telephone calls at our Auburn facility, using customer-services staff.

FY 2003-04 Planned Accomplishments

- Complete approximately 45,000 reappraisable events for enrollment on the 2004 assessment roll.
- Expand appraisal expertise to accommodate the assessment of complex new properties such as the Indian casino, Tiechert sand and gravel operation, and major projects in the Lake Tahoe region.
- Expansion of public service via web-based public assessment inquiry, on-line availability to assessment related forms, and evaluation of on-line Business Property Statement filing.
- Provide timely maintenance and update of electronic base-map layers maintained by assessor for the county GIS.
- Integration of imaged assessment documents with the Property Assessment System to maximize space, computer systems and staff efficiency.
- Reduce processing backlog for change-in-ownership documents form.
- Prepare assessment appeal defense for every property assessment that is appealed.

Department Comments

The Assessor workload continues to grow as a result of countywide property development and a strong real estate market. Between 1999 and close of the 2003 assessment roll, the number of appraisal events for new construction and changes of property ownership increased 32%. Recorded deeds reviewed by the Assessor increased 54%. During the same time period total value of the assessment roll increased 65%. The complexity and average value per event continues to increase, as well as the total number of appraisal events.

While workload has increased 30 to 50%, the number of labor hours utilized to complete the department mission has only increased 20% over the same time period. Far too many labor hours are accomplished by temporary help or overtime based on a notable lack of success in recruiting experienced, permanent staff to complete critical ongoing tasks. A Personnel classification study is under way that will be important to resolve part of the workforce issue. Carryover labor negotiations are in process and may provide resolution to the Assessor's inability to recruit experienced and certified appraisers and auditor appraisers.

The lethargic state economy and national events may slow our level of assessment growth; however, to date there is no indication of a slowdown in the local real estate market. In keeping with cautious budgeting strategy we have not requested any new positions in the preliminary budget. As a practical matter, if projections of another 5 to 10% increase in work units for next fiscal year remain accurate, an augmentation of the permanent workforce may be necessary.

An adverse court ruling on the methodology for restoring Proposition 8 property values has the potential to negatively affect property-tax revenues and to significantly increase the workload in the Assessor's Office. Final resolution of the issue is expected in calendar year 2003.

Administration & Financial Services

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On a percentage basis the number of applicants appealing their property assessments remains fairly constant. However, the average value per assessment appeal continues to increase as property values increase. The super-regional shopping center in Roseville has changed ownership and been appealed twice. Ski resorts, cable television companies, commercial property and upper-end residential properties are part of the appeals workload.

Our commitment to excellent customer service remains fueled by the number of individuals who call or write to the Assessor expressing gratitude for the fact that they were helped by a "real" person who was extremely responsive to their needs. An expanded ability to provide information and forms via the Internet should enhance customer service next year and provide modest help in relieving traffic and air-quality problems.

County Executive Comments And Recommendations

Salaries and benefits in the Assessor's budget have increased in part due to the full-year costs of a senior appraiser position added in FY 2002-03. Charges have increased due to increased rent and building maintenance associated with the relocation of its Tahoe operations to a new location. Salary savings in this budget have been increased to reduce the net County cost of this budget, providing some flexibility to the department in cutting costs. Increases in the budget are partially offset by increased revenue from supplemental property taxes and an increase in the reimbursement from planning for the GIS program (\$43,760).

Final Budget Changes from the Proposed Budget

None.

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CORE FUNCTION: ASSESSOR

Property Assessment Program

Program Purpose: To determine the assessed value of secured and unsecured property, as required by the state's statute, in order to accurately establish the property-assessment roll.

Total Expenditures: \$5,794,057

Total Staffing: 73.60

- **Key Intended Outcome:** Produce an accurate and timely assessment roll.

Property Assessment Indicators:	Projected 2002-03	Actual 2002-03	Target 2003-04
# of labor hours per appraisal for appraisals completed due to property transfer	.77	N/A	.77
# of labor hours per appraisal for appraisals completed for new construction	1.33	N/A	1.33
# of labor hours per appraisal for assessments of unsecured properties (e.g. airplanes, boats, businesses, etc.)	.49	N/A	.49
# of labor hours per new assessment parcels mapped	1.1	N/A	1.1
# of supplemental assessments	34,500	N/A	37,500
# of assessment appeals per 1,000 assessments	2.4	N/A	2.4
# of labor hours per assessment appeal	8.0	N/A	8.0
# of labor hours per homeowner exemptions	.42	N/A	.42
# of labor hours per other exemptions	2.25	N/A	2.25

Audit Program

Program Purpose: Audit the records of locally assessable trade fixtures and business personal property, verifying assessed value as required by state statute.

Total Expenditures: \$381,805

Total Staffing: 4.80

- **Key Intended Outcome:** Produce an accurate and timely unsecured tax roll.

Audit Indicators:	Projected 2002-03	Actual 2002-03	Target 2003-04
# of labor hours per mandatory audit	31.0	N/A	31.0
# of labor hours per nonmandatory audit	16.0	N/A	16.0

Public Information & Geographic Information System Program

Administration & Financial Services

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Program Purpose: To provide assessment guidelines, exemptions and supplemental criteria as well as property system data to Placer County departments, businesses, public and the countywide GIS in order to better inform the community.

Total Expenditures: \$515,772

Total Staffing: 6.60

- **Key Intended Outcome:** Property information is available to Placer County departments, businesses and the public.

Public Information & GIS Indicators:	Projected 2002-03	Actual 2002-03	Target 2003-04
# of customer data requests responded to per month	23	N/A	25
# of customer telephone calls responded to per week	1,050	N/A	1,000
# of Internet page hits per week	New program- data not available	N/A	New program- data not available
# of e-mail inquiries per week	6	N/A	20
# of labor hours for GIS base map	4,300	N/A	4,300
# of labor hours for professional-level public information	5,300	N/A	5,300

OFFICE OF THE ASSESSOR
APPROPRIATION SUMMARY
Fiscal Year 2003-04

ADMINISTERED BY: ASSESSOR

Appropriation	FY 2002-03		FY 2003-04	
	Actual	Position Allocations	BOS Approved Budget	Position Allocations
GENERAL FUND Assessor	\$ 5,706,587	85	\$ 6,305,416	85
TOTAL ALL FUNDS	\$ 5,706,587	85	\$ 6,305,416	85

Assessor

General Fund

Fund: 100

Subfund: 0

Appropriation: 10370

Budget Category (1)	Actual 2001-02 (2)	Actual 2002-03 (3)	Dept Req 2003-04 (4)	CEO Rec 2003-04 (5)	BOS Adopted 2003-04 (6)
Salaries & Benefits					
1001 Employee Paid Sick Leave	5,762	2,309	5,350	300	300
1002 Salaries and Wages	3,247,767	3,612,547	4,230,003	4,230,003	4,230,003
1003 Extra Help	33,306	37,310	18,952	18,952	18,952
1005 Overtime & Call Back	132,246	172,259	90,800	80,000	80,000
1006 Sick Leave Payoff	11,948	74,830	30,043	16,043	16,043
1007 Comp for Absence-Illness	943				
1011 Salary Savings			(106,423)	(200,000)	(200,000)
1300 P.E.R.S.	218,775	247,049	526,581	465,300	465,300
1301 F.I.C.A.	255,803	292,154	331,991	331,991	331,991
1310 Employee Group Ins	378,622	508,016	765,215	765,215	765,215
1315 Workers Comp Insurance	44,466	62,544	43,874	43,874	43,874
Total Salaries & Benefits	4,329,638	5,009,018	5,936,386	5,751,678	5,751,678
Services & Supplies					
2050 Communications - Radio		289			
2051 Communications - Telephone	73,794	80,415	77,516	77,516	77,516
2290 Maintenance - Equipment	4,566	3,200	9,600	9,000	9,000
2291 Maintenance - Computer Equip		330	3,000	3,000	3,000
2439 Membership/Dues	6,578	9,876	7,600	7,600	7,600
2481 PC Acquisition		8,138	15,600		
2511 Printing	25,077	26,483	25,000	25,000	25,000
2523 Office Supplies & Exp	57,383	43,994	45,450	45,450	45,450
2524 Postage	42,795	40,653	50,500	50,500	50,500
2555 Prof/Spec Svcs - Purchased	133,717	184,006	225,221	165,221	165,221
2701 Publications & Legal Notices	64	515			
2709 Rents & Leases - Computer SW	20,702	22,317	23,939	23,939	23,939
2710 Rents & Leases - Equipment			5,500	5,500	5,500
2727 Rents & Leases - Bldgs & Impr	32,866	45,231	75,715	74,665	74,665
2809 Rents and Leases-PC	4,351	3,475			
2840 Special Dept Expense	131,399	96,824	33,000	33,000	33,000
2844 Training	7,017	2,500	20,000	10,000	10,000
2920 Inventory Purchases	1,100				
2931 Travel & Transportation	12,730	15,604	14,000	14,000	14,000
2941 County Vehicle Mileage	111,213	107,899	107,100	107,100	107,100
Total Services & Supplies	665,352	691,749	738,741	651,491	651,491
Fixed Assets					
4451 Equipment		21,937			
Total Fixed Assets		21,937			
Other Financing Uses					
3775 Operating Transfer Out	11,000				
Total Other Financing Uses	11,000				
Charges From Departments					
5405 I/T Maintenance - Bldgs & Improvem		361		6,328	6,328
5550 I/T - Administration		36			
5552 I/T - MIS Services	170	170	179	179	179
5555 I/T Prof/Special Services - Purchase	73,000				
5556 I/T - Professional Services	61,194	10,254	10,000	10,000	10,000
5727 I/T-Rents/Leases		20,537			
5840 I/T Special Dept Expense	4,714	2,696	6,328		
5844 I/T Training	100				
Total Charges From Departments	139,178	34,054	16,507	16,507	16,507
Gross Budget	5,145,168	5,756,758	6,691,634	6,419,676	6,419,676

Assessor

General Fund

Fund: 100

Subfund: 0

Appropriation: 10370

Budget Category (1)	Actual 2001-02 (2)	Actual 2002-03 (3)	Dept Req 2003-04 (4)	CEO Rec 2003-04 (5)	BOS Adopted 2003-04 (6)
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Less: Charges to Departments

5002 I/T - County General Fund	(232,300)	(50,000)	(114,260)	(114,260)	(114,260)
5004 I/T - Road Fund		(171)			
Total Charges to Departments	(232,300)	(50,171)	(114,260)	(114,260)	(114,260)

Net Budget	4,912,868	5,706,587	6,577,374	6,305,416	6,305,416
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Less: Revenues

7458 State Aid - County Property Tax A	(628,047)	(628,047)	(628,047)	(628,047)	(628,047)
8095 SB2557-Tax Admin Fee-Distri	(585,569)	(540,224)	(708,538)	(511,000)	(511,000)
8096 SB2557-Tax Admin Fee-Cities	(309,383)	(285,764)	(374,353)	(272,000)	(272,000)
8101 Supplemental Taxes - 5%	(1,162,250)	(1,183,131)	(1,000,000)	(1,000,000)	(1,000,000)
8753 Other Sales	(22,651)	(21,271)	(20,300)	(20,300)	(20,300)
8764 Miscellaneous Revenues	(29,257)	(35,048)	(40,600)	(40,600)	(40,600)
Total Revenues	(2,737,157)	(2,693,485)	(2,771,838)	(2,471,947)	(2,471,947)

Net County Cost	2,175,711	3,013,102	3,805,536	3,833,469	3,833,469
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